

City of Haviland

Table of Contents:

Page No. 1

CPA Summary

GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the June 15, 2018 County Clerk estimates. Prior year valuations are obtained from values certified by the County Clerk.

REVENUE ASSUMPTIONS:

Overall revenues are expected to increase slightly compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed tax lid. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain relatively flat or increase slightly compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

EXPENDITURES ASSUMPTIONS:

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available funds are budgeted.

Salary/Wages and Benefits expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Operating expenditures are expected to increase approximately 1%-3% compared to the prior fiscal year.

Capital expenditures are budgeted based on Management's expected future capital needs .

City of Haviland

2019

Computation to Determine Limit for 2019

| | Amount of Levy |
|-----------------------------------------|----------------|
| 1. Total tax levy amount in 2018 budget | + \$ 143,964 |
| 2. Library levy in 2018 budget | - \$ |
| Other tax entity levy in 2018 budget | - \$ |
| 3. Net tax levy | \$ 143,964 |

2019 Budget Percentage Adjustments

| | | |
|-------------------------------------------------------------------------------------------------|-------------------|--|
| 4. New improvements for 2018 : | + 123 | |
| 5. Increase in personal property for 2018 : | | |
| 5a. Personal property 2018 | + 38,068 | |
| 5b. Personal property 2017 | - 40,449 | |
| 5c. Increase in personal property (5a minus 5b) | + 0 | |
| | (Use Only if > 0) | |
| 6. Valuation of annexed territory for 2018 : | | |
| 6a. Real estate | + 0 | |
| 6b. State assessed | + 0 | |
| 6c. New improvements | + 0 | |
| 6d. Total adjustment (sum of 6a, 6b, and 6c) | + 0 | |
| 7. Valuation of property that has changed in use during 2018 : | + 0 | |
| 8. Expiration of property tax abatements | + 0 | |
| 9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base) | + | |
| 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) | 123 | |
| 11. Total estimated valuation July 1, 2018 | 2,693,341 | |
| 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) | 0.0000 | |
| 13. Percentage adjustment increase (12 times 3) | + \$ 7 | |
| 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average) | 1.40% | |
| 15. Consumer Price Index adjustment (Line 3 times Line 14) | \$ 2,015 | |
| 16. Total Percentage Adjustments | \$ 2,022 | |

2019 Revenue Adjustments

| | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------------------|--------------|
| 17. Property tax revenues for debt service in 2019 budget: | + | 19,214 | |
| Property tax revenues for debt service in 2018 budget: | - | 18,644 | |
| Increase property tax revenues spent on debt service | | <u>570</u> | |
| 18. Property tax revenues spent for public building commission and lease payments in the 2019 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy) | + | <u> </u> | |
| Property tax revenues spent for public building commission and lease payments in the 2018 budget: | - | <u> </u> | |
| Increase property tax revenues spent on public building commission and lease payments | | <u>0</u> | |
| 19. Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy) | + | <u> </u> | |
| 20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget: | + | <u> </u> | |
| 21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget: | + | <u> </u> | |
| 22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget: | + | <u> </u> | |
| 23. Law enforcement expenses - 2019 budget: | + | <u> </u> | |
| Law enforcement expenses - 2018 budget: | - | <u> </u> | |
| CPI adjustment | 1.40% | <u>0</u> | |
| Increased law enforcement expenses in 2019 budget: | | <u> </u> | 0 |
| (Do not include building construction or remodeling costs) | | | |
| 24. Fire protection expenses - 2019 budget: | + | <u>14,000</u> | |
| Fire protection expenses - 2018 budget: | - | <u>13,000</u> | |
| CPI adjustment | 1.40% | <u>182</u> | |
| Increased fire protection expense in 2019 budget: | | <u> </u> | 818 |
| (Do not include building construction or remodeling costs) | | | |
| 25. Emergency medical expenses - 2019 budget: | + | <u> </u> | |
| Emergency medical expenses - 2018 budget: | - | <u> </u> | |
| CPI adjustment | 1.40% | <u>0</u> | |
| Increased emergency medical expenses in 2019 budget: | | <u> </u> | 0 |
| (Do not include building construction or remodeling costs) | | | |
| 26. Total Revenue Adjustments | | <u> </u> | <u>1,388</u> |

Levies on Behalf of Another Political or Governmental Subdivision

| | | |
|------------------------------------------------------------------------------------|---|-----------------------|
| 27. Library levy - 2019 budget: | + | _____ |
| Other tax entity levy - 2019 budget: | + | _____ |
| Other tax entity levy - 2019 budget: | + | _____ |
| 28. Total Levies on Behalf of Another Political or Governmental Subdivision | + | <u>0</u> |
| 29. Total Computed Tax Levy | | <u>147,374</u> |

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

| | | |
|--------------------------------------------------------------|---------|---------|
| 2015 Tax Levy (Less Levy for other Governmental Units) | 140,055 | |
| 2016 Tax Levy (Less Levy for other Governmental Units) | 142,533 | None |
| 2017 Tax Levy (Less Levy for other Governmental Units) | 144,799 | None |
| 2018 Tax Levy (Less Levy for other Governmental Units) | 143,964 | Decline |
| Average Tax Levy (last three years) | 143,765 | |
| CPI Adjustment of 0.021 | 3,019 | |
| Average Tax Levy Adjusted by CPI | 146,784 | |
| 2019 Total Tax Levy (Less Levy for Other Governmental Units) | 143,965 | |

Exemption from Election Requirement **Yes**

"

Other Tests - Lost Valuation Test

| | | |
|----------------------------------------------------------|-------------|----------|
| Assessed Valuation Loss | 0 | |
| 2019 Tax Levy (Less Levy for other Governmental Units) | 143,965.000 | |
| 2018 Tax Levy (Less Levy for other Governmental Units) | 143,964.000 | |
| Change in Levy | 1 | |
| CPI Adjustment | | 2,015 |
| 2019 Mill Rate (Less Mills for other Governmental Units) | 55.575 | |
| Loss of Assessed Valuation Multiplied by 2019 Mill Rate | | <u>0</u> |
| Total Adjustment for Loss of Assessed Valuation | | 2,015 |

Exemption from Election Requirement **Yes**

City of Haviland

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

| Budgeted Funds for 2018 | Ad Valorem Levy Tax Year 2017 | Allocation for Proposed Year 2019 | | | | |
|----------------------------|----------------------------------|-----------------------------------|-----|------------|----------|------------|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 125,320 | 19,635 | 214 | 264 | 1,888 | 0 |
| Debt Service | 18,644 | 2,921 | 32 | 39 | 281 | 0 |
| Library | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 143,964 | 22,556 | 246 | 303 | 2,169 | 0 |

| | | | | | | |
|----------------------------------------------|--------|-----|-----|-------|--|---|
| County Treas Motor Vehicle Estimate | 22,556 | | | | | |
| County Treas Recreational Vehicle Estimate | | 246 | | | | |
| County Treas 16/20M Vehicle Estimate | | | 303 | | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 2,169 | | |
| County Treas Watercraft Tax Estimate | | | | | | 0 |

| | | | | | | |
|-----------------------------|---------|---------|---------|---------|--|---------|
| Motor Vehicle Factor | 0.15668 | | | | | |
| Recreational Vehicle Factor | | 0.00171 | | | | |
| 16/20 Vehicle Factor | | | 0.00210 | | | |
| Commercial Vehicle Factor | | | | 0.01507 | | |
| Watercraft Factor | | | | | | 0.00000 |

City of Haviland

2019

Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2017 | Current Amount for 2018 | Proposed Amount for 2019 | Transfers Authorized by Statute |
|---------------------------------------------------|---------------------------------------------|---------------------------------------|----------------------------------------|-----------------------------------------|------------------------------------------------|
| Sewer | Bond & Interest | - | 3,720 | 3,830 | 12-825d |
| Project Improvement | Bond & Interest | | 28,479 | | Bond Issuance |
| Project Improvement | Water | | 16,625 | | Bond Issuance |
| | | | | | |
| | | | | | |
| | Totals | 0 | 48,824 | 3,830 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 0 | 48,824 | 3,830 | |

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amt Outstanding Jan 1, 2018 | Date Due | | Amount Due 2018 | | Amount Due 2019 | |
|----------------------------|---------------|--------------------|-----------------|---------------|---------------------------------------|----------|-----------|-----------------|---------------|-----------------|---------------|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| Series 2016 | 2/25/2016 | 2/25/2056 | 1.88 | 1,556,000 | 1,529,534 | 2/25 | 2/25 | 28,679 | 26,962 | 28,174 | 27,468 |
| Series 2017 | 1/10/2017 | 12/1/2037 | 2.00-4.00 | 1,253,000 | 1,253,000 | 6/1 | | 60,969 | | 21,825 | |
| | | | | | | 12/1 | 12/1 | 21,905 | 8,000 | 21,825 | 50,000 |
| | | | | | | | | | | | |
| Total G.O. Bonds | | | | | 2,782,534 | | | 111,553 | 34,962 | 71,824 | 77,468 |
| Revenue Bonds: | | | | | | | | | | | |
| None | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total Revenue Bonds | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | | |
| Temp. Notes Series 2015 | 1/1/2015 | 1/15/2017 | 1.50 | 2,763,000 | 0 | 1/15 | 1/15 | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| Total Other | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total Indebtedness | | | | | 2,782,534 | | | 111,553 | 34,962 | 71,824 | 77,468 |

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance As Beginning of 2018 | Payments Due 2018 | Payments Due 2019 |
|-----------------|---------------|---------------------------|-----------------|---------------------------------------------|----------------------------------------|-------------------|-------------------|
| None | | | | | | | |
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| Totals | | | | | 0 | 0 | 0 |

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Haviland

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget General | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|------------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 379,557 | 406,878 | 414,224 |
| Receipts: | | | |
| Ad Valorem Tax | 122,781 | 122,814 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 4,469 | 1,000 | 1,000 |
| Motor Vehicle Tax | 20,428 | 21,957 | 19,635 |
| Recreational Vehicle Tax | 270 | 131 | 214 |
| 16/20M Vehicle Tax | 255 | 329 | 264 |
| Commercial Vehicle Tax | 2,033 | 2,295 | 1,888 |
| Watercraft Tax | | | 0 |
| Gross Earning (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| Sales Tax | 51,345 | 50,000 | 50,000 |
| Franchise Tax | 12,188 | 10,000 | 10,000 |
| Licenses, Fines & Permits | 734 | 500 | 500 |
| Rental Income | 2,515 | 2,000 | 2,000 |
| Reimbursed Expense | 22,260 | 1,000 | 1,000 |
| Interest on Idle Funds | 3,825 | 3,000 | 3,000 |
| Neighborhood Revitalization Rebate | | -15,037 | -11,991 |
| Miscellaneous | 2,874 | 1,000 | 1,000 |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 245,977 | 200,989 | 78,510 |
| Resources Available: | 625,534 | 607,867 | 492,734 |
| Expenditures: | | | |
| General Government: | | | |
| Personal Services | 57,515 | 59,816 | 63,000 |
| Contractual Services | 94,246 | 70,970 | 75,000 |
| Materials & Supplies | 7,492 | 8,357 | 10,000 |
| Capital Outlay | 12,514 | 10,000 | 401,000 |
| Other | 100 | | |
| Governing Body: | | | |
| Personal Services | 5,786 | 6,018 | 7,000 |
| Contractual Services | | | 1,000 |
| Materials & Supplies | | | 1,000 |
| Police: | | | |
| Personal Services | 146 | 152 | 1,000 |
| Fire: | | | |
| Personal Services | 7,213 | 7,502 | 8,000 |
| Contractual Services | 2,920 | 3,000 | 5,000 |
| Materials & Supplies | 40 | 100 | 1,000 |
| Street: | | | |
| Personal Services | | | |
| Contractual Services | 14,104 | 10,228 | 15,000 |
| Street Lights: | | | |
| Contractual Services | 16,115 | 17,000 | 18,000 |
| Parks & Recreation: | | | |
| Contractual Services | 465 | 500 | 1,000 |
| Materials & Supplies | | | 4,000 |
| Swimming Pool: | | | |
| Contractual Services | | | 5,000 |
| Materials & Supplies | | | 1,000 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 218,656 | 193,643 | 617,000 |
| Unencumbered Cash Balance Dec 31 | 406,878 | 414,224 | xxxxxxxxxxxxxxxx |
| 2017/2018/2019 Budget Authority Amount | 594,000 | 615,000 | 617,000 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 617,000 |
| Tax Required | | | 124,266 |
| Delinquent Comp Rate: 2.0% | | | 2,485 |
| Amount of 2018 Ad Valorem Tax | | | 126,751 |

CPA Summary - No assurance provided. See accompanying significant budget assumptions.

City of Haviland

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|-------------------------------------------|-----------------|-------------------|--------------------|
| Debt Service | Actual for 2017 | Estimate for 2018 | Year for 2019 |
| Unencumbered Cash Balance Jan 1 | 51,166 | 52,719 | 78,983 |
| Receipts: | | | |
| Ad Valorem Tax | | 18,271 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 179 | 100 | 100 |
| Motor Vehicle Tax | | | 2,921 |
| Recreational Vehicle Tax | | | 32 |
| 16/20M Vehicle Tax | | | 39 |
| Commercial Vehicle Tax | | | 281 |
| Watercraft Tax | | | 0 |
| Special Assessments | 1,374 | 68,515 | 70,608 |
| Transfer from Sewer | | 3,720 | 3,830 |
| Transfer from Project Improvement | | 28,479 | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -1,947 | -1,818 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 1,553 | 117,138 | 75,993 |
| Resources Available: | 52,719 | 169,857 | 154,976 |
| Expenditures: | | | |
| Principal | | 8,000 | 50,000 |
| Interest | | 82,874 | 43,650 |
| Fees | | | |
| | | | |
| | | | |
| Cash Basis Reserve (2019 column) | | | 80,163 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Ex | | | |
| Total Expenditures | 0 | 90,874 | 173,813 |
| Unencumbered Cash Balance Dec 31 | 52,719 | 78,983 | xxxxxxxxxxxxxxxxxx |
| 2017/2018/2019 Budget Authority Amount | 0 | 139,932 | 173,813 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 173,813 |
| Tax Required | | | 18,837 |
| Delinquent Comp Rate: 2.0% | | | 377 |
| Amount of 2018 Ad Valorem Tax | | | 19,214 |

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|------------------------------------------|-----------------|-------------------|--------------------|
| Library | Actual for 2017 | Estimate for 2018 | Year for 2019 |
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| 2017/2018/2019 Budget Authority Amount | 0 | 0 | 0 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 0 |
| Tax Required | | | 0 |
| Delinquent Comp Rate: 2.0% | | | 0 |
| Amount of 2018 Ad Valorem Tax | | | 0 |

CPA Summary - No assurance provided. See accompanying significant budget assumptions.

City of Haviland

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Special Highway | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|------------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 35,679 | 48,420 | 60,650 |
| Receipts: | | | |
| State of Kansas Gas Tax | 18,284 | 18,290 | 18,350 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 18,284 | 18,290 | 18,350 |
| Resources Available: | 53,963 | 66,710 | 79,000 |
| Expenditures: | | | |
| Contractual Services | 5,543 | 6,060 | 29,000 |
| Materials & Supplies | | | 50,000 |
| | | | |
| | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 5,543 | 6,060 | 79,000 |
| Unencumbered Cash Balance Dec 31 | 48,420 | 60,650 | 0 |
| 2017/2018/2019 Budget Authority Amount | 55,000 | 65,000 | 79,000 |

| Adopted Budget Water Utility | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|------------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 189,827 | 241,161 | 293,000 |
| Receipts: | | | |
| Customer Receipts | 179,756 | 170,000 | 170,000 |
| Connect Fees | 1,040 | 1,000 | 1,000 |
| Reimbursed Expense | 2,804 | | |
| Transfer from Project Improvement | | 16,625 | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 183,600 | 187,625 | 171,000 |
| Resources Available: | 373,427 | 428,786 | 464,000 |
| Expenditures: | | | |
| Personal Services | 25,976 | 27,015 | 29,000 |
| Contractual Services | 50,449 | 52,630 | 55,000 |
| Materials & Supplies | 100 | 500 | 10,000 |
| Capital Outlay | 100 | | 314,358 |
| Principal | 26,466 | 26,962 | 27,468 |
| Interest | 29,175 | 28,679 | 28,174 |
| | | | |
| | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 132,266 | 135,786 | 464,000 |
| Unencumbered Cash Balance Dec 31 | 241,161 | 293,000 | 0 |
| 2017/2018/2019 Budget Authority Amount | 317,000 | 356,000 | 464,000 |

CPA Summary - No assurance provided. See accompanying significant budget assumptions.

City of Haviland

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Sewer Utility | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|------------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 52,652 | 63,290 | 67,000 |
| Receipts: | | | |
| Customer Receipts | 34,756 | 33,000 | 33,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 34,756 | 33,000 | 33,000 |
| Resources Available: | 87,408 | 96,290 | 100,000 |
| Expenditures: | | | |
| Personal Services | 11,257 | 11,707 | 13,000 |
| Contractual Services | 12,111 | 12,859 | 15,000 |
| Materials & Supplies | 100 | 354 | 500 |
| Capital Outlay | | | 67,020 |
| Other | 650 | 650 | 650 |
| Transfer to Bond & Interest | | 3,720 | 3,830 |
| | | | |
| | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 24,118 | 29,290 | 100,000 |
| Unencumbered Cash Balance Dec 31 | 63,290 | 67,000 | 0 |
| 2017/2018/2019 Budget Authority Amount | 79,000 | 89,000 | 100,000 |

| Adopted Budget Refuse Utility | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|------------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 3,860 | 6,990 | 5,000 |
| Receipts: | | | |
| Customer Receipts | 48,541 | 50,968 | 65,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 48,541 | 50,968 | 65,000 |
| Resources Available: | 52,401 | 57,958 | 70,000 |
| Expenditures: | | | |
| Contractual Services | 45,411 | 52,958 | 70,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 45,411 | 52,958 | 70,000 |
| Unencumbered Cash Balance Dec 31 | 6,990 | 5,000 | 0 |
| 2017/2018/2019 Budget Authority Amount | 69,000 | 68,000 | 70,000 |

CPA Summary - No assurance provided. See accompanying significant budget assumptions.

City of Haviland

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|------------------------------------------|-----------------|-------------------|-----------------|
| Summer Recreation | Actual for 2017 | Estimate for 2018 | Year for 2019 |
| Unencumbered Cash Balance Jan 1 | 1,168 | 1,171 | 1,000 |
| Receipts: | | | |
| Fees | 3,652 | 3,624 | 8,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 3,652 | 3,624 | 8,000 |
| Resources Available: | 4,820 | 4,795 | 9,000 |
| Expenditures: | | | |
| Personal Services | 3,649 | 3,795 | 5,000 |
| Contractual Services | | | 2,000 |
| Materials & Supplies | | | 2,000 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 3,649 | 3,795 | 9,000 |
| Unencumbered Cash Balance Dec 31 | 1,171 | 1,000 | 0 |
| 2017/2018/2019 Budget Authority Amount | 6,000 | 8,500 | 9,000 |

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|------------------------------------------|-----------------|-------------------|-----------------|
| 0 | Actual for 2017 | Estimate for 2018 | Year for 2019 |
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| Salaries & Wages | | | |
| Employee Benefits | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2017/2018/2019 Budget Authority Amount | 0 | 0 | 0 |

CPA Summary - No assurance provided. See accompanying significant budget assumptions.

2019

NOTICE OF BUDGET HEARING

The governing body of

City of Haviland

will meet on August 13, 2018 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2017 | | Current Year Estimate for 2018 | | Proposed Budget for 2019 | | |
|--------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | Estimate Tax Rate* |
| General | 218,656 | 55.574 | 193,643 | 48.378 | 617,000 | 126,751 | 47.061 |
| Debt Service | | | 90,874 | 7.198 | 173,813 | 19,214 | 7.134 |
| Library | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 5,543 | | 6,060 | | 79,000 | | |
| Water Utility | 132,266 | | 135,786 | | 464,000 | | |
| Sewer Utility | 24,118 | | 29,290 | | 100,000 | | |
| Refuse Utility | 45,411 | | 52,958 | | 70,000 | | |
| Summer Recreation | 3,649 | | 3,795 | | 9,000 | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | 100,017 | | | | | | |
| Totals | 529,660 | 55.574 | 512,406 | 55.576 | 1,512,813 | 145,965 | 54.195 |
| Less: Transfers | 0 | | 48,824 | | 3,830 | | |
| Net Expenditure | 529,660 | | 463,582 | | 1,508,983 | | |
| Total Tax Levied | 144,799 | | 143,964 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 2,605,535 | | 2,590,474 | | 2,693,341 | | |

Outstanding Indebtedness,

| | | | |
|--------------------------|-------------|-------------|-------------|
| January 1, | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| G.O. Bonds | 0 | 1,556,000 | 2,782,534 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 2,763,000 | 1,225,000 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 2,763,000 | 2,781,000 | 2,782,534 |

*Tax rates are expressed in mills

Shari McAfee

City Official Title: City Clerk

2019 Neighborhood Revitalization Rebate

| Budgeted Funds for 2019 | 2018 Ad Valorem before Rebate** | 2018 Mil Rate before Rebate | Estimate 2019 NR Rebate |
|----------------------------|------------------------------------------|--------------------------------|----------------------------|
| General | 126,751 | 47.061 | 11,991 |
| Debt Service | 19,214 | 7.134 | 1,818 |
| Library | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 145,965 | 54.195 | 13,809 |

2018 July 1 Valuation: 2,693,341Valuation Factor: 2,693.341Neighborhood Revitalization Subj to Rebate: 254,798Neighborhood Revitalization factor: 254.798

**This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

AFFIDAVIT OF INSERTION

The Merchants Directory, a newspaper printed In the State of Kansas, and published in and of general circulation in Kiowa County, Kansas, with a general paid circulation in Kiowa County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Subject: CITY OF HAVILAND

One (1) Insertion: JULY 18, 2018

Before me, a Notary Public, personally appeared Paul Kendall, or Linday Kay Kendall, Publisher(s) of the Merchants Directory

Signature Paul Kendall

State of Kansas, County of Kiowa

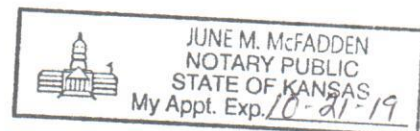
Sworn to and subscribed before me this

19th Day of July 2018

June M. McFadden, Notary Public

Commission Expires 10-21-2019

Cost of Insertions: JULY 18, 2018: \$27.50



Mullinville Recreation Minutes Unofficial Minutes

Thursday, July 5, 2018

The Mullinville Recreation Commission met on Thursday, July 5, 2018 at 7:00 p.m. at the gym lobby, due to a lack of a quorum for the regularly scheduled meeting on Monday, July 2, 2018. The following members were present: Brent Ralstin, Jodi Behee, and Nina Liggett. Thomas Cooper and Tammy Alexander were absent. A quorum was present. Employees Hannah Headrick, Director and Susan Clayton, Clerk were also present.

Brent Ralstin called the meeting to order at 7:00. Jodi Behee moved to approve the agenda; Nina Liggett seconded. Motion carried. (3-0) Jodi Behee moved to approve the consent agenda to include the claim vouchers, financial report, and June minutes. Nina Liggett seconded; motion carried. (3-0)

Darin Einsel addressed the Board with receipts incurred for repairs in the Community Building. He installed a hand washing sink in the kitchen, repaired the toilet off the kitchen, repaired the floor machine, and replaced boards on the merry-go-round. He also had 9.5 hours in labor. Jodi Behee moved to pay him \$15.00 per hour for labor and to reimburse the expenses of \$251.12 for a total of \$393.62. Nina Liggett seconded; motion carried. (3-0) The Board asked him to rebuild the toilets and remove the automatic flushes in the Recreation Building.

Susan Clayton reported on the clean-up of the old high school. The trash has been removed, including all paperback books, hardback books have been placed on tables and shelves in the old library, and rooms have been cleaned. She will continue to work on the floors in the upstairs and auditorium.

The Board discussed the Commercial Property insurance. The premium is \$12,086.12 with a \$50,000 deductible on wind or hail. The building is considered high risk insurance. The premium will be paid to Banco Insurance, while the Board investigates requirements for maintaining insurance on the building.

The 2018-2019 budget was reviewed. Nina Liggett moved to publish the budget as presented. Jodi Behee seconded. Motion carried. (3-0)

Hannah Headrick, Director, proposed October 6th for the 2018 Fall Fest, stated she will get the gym mi-

Public Works Supervisor

Kiowa County is accepting applications for the full-time position of the public Works Supervisor. The Public Works Supervisor is responsible for the operations of the Public Works department, including the Road & Bridge operations, the Noxious Weed department, the Solid Waste department and the County Shop.

CERTIFICATIONS, LICENSE, REGISTRATION:

Commercial Driver's License or can obtain one if hired.

REQUIRED EDUCATION AND/OR EXPERIENCE:

High School diploma or GED is required. Post high school training progressive technical training along with the knowledge and experience of Public Works management, landfill and solid waste management, and understanding and management of county noxious weed operations is preferred. Five years of progressive experience in public works is preferred.

BENEFITS:

Paid time off (PTO), Extended Illness Bank (EIB), paid holidays, KPERS, competitive wages begin \$21.53 - \$30.57 per experience and reasonable Health insurance premiums which include health, vision and dental.

A complete job description and job application can be picked up at the County Clerk's Office at 211 E Florida in Greensburg, KS 67054 until the position has been filled. If you have any questions, please call 620-723-3366.

6-11/18

crophone repaired, and reported there was low attendance for the July 4th biscuits and gravy breakfast.

The next meeting will be Monday, July 23, 2018 at 5:15 p.m. at the City Council room for the budget hearing.

Jodi Behee moved to adjourn; Nina Liggett seconded. Motion carried. (3-0) Adjourned.

The Merchant's Directory July 18, 2018

(First Published in the Merchant's Directory, July 18, 2018)1t

2019

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City of Haviland
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| | | | | | | | |
| Special Highway | 5,543 | | 6,060 | | 79,000 | | |
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|--------------------------|-----------|-----------|-----------|
| January 1, | | | |
| G.O. Bonds | 0 | 1,556,000 | 2,782,534 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 2,763,000 | 1,225,000 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 2,763,000 | 2,781,000 | 2,782,534 |

*Tax rates are expressed in mills

Shari McAfee

City Official Title: City Clerk